

303b), for temporary periods and revocable at any time, upon such terms and conditions as he may determine to be in the public interest, surplus space in the old post-office building at Portland, Oregon, situate on property bounded by southwest Morrison, Yamhill, Fifth, and Sixth Streets, to the State of Oregon, for the use of the Battleship Oregon Commission in storing, housing, and displaying to the public the relics and historical objects from the battleship Oregon, together with all other historical objects, and relics of Oregon and the Old Oregon Country in the custody of the Battleship Oregon Commission: *Provided*, That the activities of the Battleship Oregon Commission, while occupying such space, shall be subject to such rules and regulations as may be prescribed by the Commissioner of Public Buildings.

Approved June 30, 1944.

#### [CHAPTER 331]

##### AN ACT

To authorize the attendance of the Marine Band at the national encampment of the Grand Army of the Republic to be held at Des Moines, Iowa, September 10 to 14, inclusive, 1944.

June 30, 1944  
[H. R. 4825]  
[Public Law 389]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the President is authorized to permit the band of the United States Marine Corps to attend and give concerts at the national encampment of the Grand Army of the Republic to be held at Des Moines, Iowa, from September 10 to 14, inclusive, 1944.

Marine Band.  
Attendance at  
G. A. R. encampment.

SEC. 2. For the purpose of defraying the expenses of such band in attending and giving concerts at such encampment, there is authorized to be appropriated the sum of \$9,734.30, or so much thereof as may be necessary, to carry out the provisions of this Act: *Provided*, That in addition to transportation and Pullman accommodations the leaders and members of the Marine Band be allowed not to exceed \$6 per day each for additional living expenses while on duty, and that the payment of such expenses shall be in addition to the pay and allowances to which they would be entitled while serving at their permanent station.

Appropriation au-  
thorized.

Approved June 30, 1944.

#### [CHAPTER 332]

##### AN ACT

To extend for an additional two years the suspension in part of the processing tax on coconut oil, and to correct a typographical error in the Individual Income Tax Act of 1944.

June 30, 1944  
[H. R. 4837]  
[Public Law 390]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That section 2 of the Act of September 16, 1942, entitled "An Act to suspend in part the processing tax on coconut oil", is amended by striking out "June 30, 1944" and inserting in lieu thereof "June 30, 1946".

Coconut oil tax.  
56 Stat. 753.  
26 U. S. C., Supp.  
III, § 2470 note.

SEC. 2. (a) Section 400 of the Internal Revenue Code, as amended, is amended by striking out, in the third column of the table contained therein, the figures "100" the second time they appear in such column and inserting in lieu thereof the figures "110".

Individual Income  
Tax Act of 1944,  
amendment.  
*Ante*, p. 233.

(b) The amendment made by subsection (a) shall apply to the computation of income tax under Supplement T of Chapter 1 of such Code in the case of taxable years beginning after December 31, 1943.

*Ante*, p. 232.

Approved June 30, 1944.